IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO. 302 OF 1988

The Commissioner of Income-Tax
Bombay City II, Bombay ..Applicant

versus

Hitachi Shipbuilding & Engg.
Co. Ltd., Bombay ..Respondents

Mr. A. N. Kotangale i/b. Mr. H.D. Rathod for the Applicant.

CORAM : V.C. DAGA AND
A.S. AGUIAR, JJ.

DATE : 3RD AUGUST,2005

P.C :

1. Vide order dated 19.7.1999, the learned counsel appearing for the Revenue - Applicant was granted four weeks time to obtain earlier order relied on by the Tribunal which are referred in this case. While granting time, it was made clear to the counsel appearing for the Revenue that the failure on the part of the Department to make available requisite information, the Reference shall be returned unanswered. Thereafter this matter was on our board on 30.6.2005 and 20.7.2005. Once it was

adjourned at the request of the Respondent and on second occasion it was adjourned at the request of the Applicant. Both of them were granted time to place requisite earlier orders relied upon by the Tribunal. Both of them failed to produce orders on record.

2. Needless to mention that the Reference being at the instance of the Department, it was expected on the part of the applicant - Income Tax Department to comply with the directions of this Court, as the non compliance of the order was to act to their prejudice. Since no steps were taken by the Department right from the year 1995 till 2005, we have no option but to return the Reference unanswered. Accordingly Reference is returned unanswered with no order as to costs.

3. Copy of this order be sent to the Chairman, CBDT, New Delhi, for information.

[V.C. DAGA, J.]

[A. S. AGUIAR]

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